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**INTENTION TO ADOPT TAX E-FILING SYSTEM AMONG
SELF-EMPLOYED TAXPAYERS IN NIGERIA**

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**MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
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**INTENTION TO ADOPT TAX E-FILING SYSTEM AMONG
SELF-EMPLOYED TAXPAYERS IN NIGERIA**



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(International Accounting)



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Tunku Puteri Intan Safinaz
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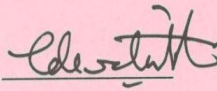
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Abstract

Tax e-filing is a system introduced by government for taxpayers to file their taxes via electronic system directly to the tax authority. This system is a great move towards replacing the manual system of filing tax returns in Nigeria. The main objective of this study is to investigate the determining factors influencing taxpayers' adoption of the tax e-filing system. To achieve this objective, survey method is utilized where self-employed taxpayers in Lagos State of Nigeria was selected as respondent. The study utilized self-administered questionnaire in which two research assistants were employed to help in administering the questionnaire. The total number of 175 respondents' opinion were utilized to analyze the perception of the taxpayers towards tax e-filing system. Multiple regression analyses was used to investigate the relationship between independent and dependent variables and to examine the most significant factor(s) influencing taxpayers' intention to adopt the tax e-filing system in Nigeria. The study found that perceived usefulness (PU), perceived ease of use (PEOU), technology readiness and facilitating condition have positive relationship with intention to adopt the tax e-filing system. Study also indicate that PEOU is the most significant factor influencing taxpayers' intention to adopt the tax e-filing system. Therefore, the study recommend that government should ensure the tax e-filing system is easy and easily navigable and that they should make sure the aim of its introduction is achieved.

Keyword: Tax e-filing, Perceived usefulness, Perceived ease of use, Technology readiness, Facilitating condition.

Abstrak

Sistem e-filing percukaian adalah satu sistem yang diperkenalkan oleh kerajaan kepada pembayar cukai untuk memfailkan cukai mereka melalui sistem elektronik kepada pihak berkuasa percukaian. Sistem ini adalah satu langkah yang penting ke arah menggantikan sistem percukailan secara manual di Nigeria Tujuan. Objektif utama kajian ini adalah untuk menyiasat faktor yang mempengaruhi para pembayar cukai untuk mengguna sistem e-filing cukai. Untuk mencapai matlamat ini, kaedah tinjauan digunakan. Pembayar cukai yang bekerja sendiri di negeri Lagos, Nigeria telah dipilih sebagai responden untuk kajian ini. Kajian dilakukan dengan menggunakan kaedah soal selidik tadbir sendiri yang di bantu oleh dua pembantu penyelidik. Pendapat dari 175 responden telah digunakan untuk menganalisis persepsi pihak pembayar cukai terhadap sistem e-filing percukaian. Analisis regresi berganda digunakan untuk menyiasat hubungan antara Pemboleubah bebas dan pembolehubah bersandar dan mengkaji faktor yang paling signifikan mempengaruhi niat para pembayar cukai untuk sistem e-filing percukaian. Kajian mendapati bahawa persepsi kebergunaan (PK), persepsi memudahkan penggunaan (PMP), kesediaan teknologi dan situasi pemudah memudahkan syarat mempunyai hubungan positif dengan keinginan untuk menggunakan sistem e-filing cukai. Kajian juga menunjukkan bahawa PMP adalah faktor yang paling signifikan mempengaruhi niat para pembayar cukai untuk mengguna pakai sistem e-filing percukaian. Oleh itu, kajian ini mengesyorkan bahawa kerajaan perlu memastikan sistem e-filing percukaian adalah mudah digunakan dan mudah untuk dianalisis kerajaan juga harus memastikan bahawa tujuan asal penggunaan sistem percukaian e-filing asalnya dapat dicapai.

Keywords: Percukaian e-filing, Persepsi kebergunaan, Persepsi memudahkan penggunaan, kesediaan teknologi, Situasi pemudah.

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List of Abbreviations

Abbreviations	Description of Abbreviation
E-Filing	Electronic Filing
E-Government	Electronic Government
FC	Facilitating Condition
FIRS	Federal Inland Revenue Service
FIRSB	Federal Inland Revenue Service Board
G2B	Government to Business
G2C	Government to Citizen
ICT	Information Communication Technology
IDT	Innovation Diffusion Theory
IRBM	The Inland Revenue Board Malaysia
IT	Information Technology
ITAS	Integrated Tax Administration System
MPCU	Model of Personal Computer Utilization
OECD	Organization for Economic Co-operation and Development
PAYE	Pay As You Earn
PEOU	Perceived Ease of Use
PITA	Personal Income Tax Act
PU	Perceived Usefulness
SARS	South Africa Revenue Service
SAS	Self-Assessment System

SI	Social Influence
SPSS	Statistical Package for the Social Sciences
TAM	Technology Acceptance Model
TIN	Tax Identification Number
TPB	Theory of Planned Behaviour
TR	Technology Readiness
TRA	Theory of Reasoned Action
TRI	Technology Readiness Index
UTAUT	Unified Theory of Acceptance and Use of Technology
VAT	Value Added Tax



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CHAPTER ONE

INTRODUCTION

1.1 Background of the study

These days Information and Communication Technology (ICT) has become one of the crucial feature and this feature which is also dynamic in nature has changed most parts of our life to some extent. This has in a long way influenced the way and manner in which citizens interact with their government, bringing an innovative development to them. This system of governance is called “e-government” (Bertot, Jaeger, Gorham, Greene, & Lincoln, 2012).

Electronic government (e-government) can be depicted as the power to change how the public is regulated through the employment of information technology or indeed used to depict a first-hand frame of government put together about ICTs. E-Government denotes the employment of information technologies by the representative of government that deliver the innovation to renew relationships with the nationals, commercial enterprises, and other government arms. E-government are done in the area of agencies to agencies, and provision of public services electronically. One of the services provided by government via e-government is filing of tax returns electronically, these system is called the “Electronic tax filing system (e-filing)” (OECD, 2003).

Countries in the world have been deploying e-government into their system in order to improve efficiency and effectiveness. Governments round the globe have been expanding the utilization of ICT in order to enhance the conveyance of government administrations and the transmissions of its information to people in general. The

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